

**OUACHITA PARISH CORONER'S OFFICE****WEST MONROE, LOUISIANA****DECEMBER 31, 2012**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 06 2014

OUACHITA PARISH CORONER'S OFFICE

WEST MONROE, LOUISIANA

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountants' Review Report	1-2

FINANCIAL STATEMENTS

Government Wide and Fund Financial Statements:	
Statement of Net Position	3
Statement of Activities	4
Fund Financial Statements:	
Balance Sheet – Governmental Funds	5
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	6
Statement of Revenues, Expenses, and Changes in Fund Balances – Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes to the Financial Statements	9-12

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule	13
-------------------------------	----

OTHER REPORTS

Independent Accountant's Report on Apply Agreed-Upon Procedures	14-16
Schedule of Findings and Responses	17
Louisiana Attestation Questionnaire	18-19

# HEARD, McELROY, & VESTAL

—LLC—

## CERTIFIED PUBLIC ACCOUNTANTS

2808 KILPATRICK BOULEVARD  
MONROE, LOUISIANA 71201  
318-388-3108 PHONE • 318-323-4266 FAX

302 DEPOT STREET, SUITE A  
DELHI, LOUISIANA 71232  
318-878-5573 PHONE • 318-878-5872 FAX

### INDEPENDENT ACCOUNTANT'S REVIEW REPORT

#### To Management

Teri B. O'Neal, M.D., Coroner  
103 McMillan Road  
West Monroe, Louisiana 71291

We have reviewed the accompanying basic financial statements of the governmental activities of the Ouachita Parish Coroner's Office as of and for the year ended December 31, 2012, which collectively comprise the Coroner's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Ouachita Parish Coroner's Office. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the reviews in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated June 11, 2014, on the results of our agreed upon procedures.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of, the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

**HMV**

A PROFESSIONAL SERVICES FIRM  
SHREVEPORT • MONROE • DELHI

hmv@hmvcpa.com E-MAIL  
www.hmvcpa.com WEB ADDRESS

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Information, on page 13 and the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the Management's Discussion and Analysis. Such information was not audited, reviewed or compiled by us and we do not express an opinion or provide any assurance on the information.

*Heard, McElroy & Vestal, LLC*

June 19, 2014

## FINANCIAL STATEMENTS

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF NET POSITION

DECEMBER 31, 2012

Assets:

Cash	96,030
Accounts Receivable	<u>117,979</u>

Total assets	<u>214,009</u>
--------------	----------------

Liabilities:

Transportation Funds Escrow	61,672
Payroll liabilities	5,662
Accounts payable – Coroner	<u>146,675</u>

Total liabilities	214,009
-------------------	---------

Net position:

Unrestricted	<u>-</u>
--------------	----------

Total net position	<u>-</u>
--------------------	----------

See accompanying notes and independent accountant's review report.

OUACHITA PARISH CORONER'S OFFICE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

		<u>Program Revenue</u>	<u>Net (Expenses) Revenues and Change in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
<u>Governmental Activities:</u>			
General Government			
Public Safety	<u>482,925</u>	<u>482,925</u>	<u>-</u>
Total Governmental Activities	<u>482,925</u>	<u>482,925</u>	<u>-</u>
Change in Net Position			-
Net position-beginning of year			<u>-</u>
Net position-end of year			<u>-</u>

See accompanying notes and independent accountant's review report.

OUACHITA PARISH CORONER'S OFFICE  
BALANCE SHEET – GOVERNMENTAL FUNDS

DECEMBER 31, 2012

	<u>General</u>
<u>Assets:</u>	
Cash	96,030
Accounts Receivable	<u>117,979</u>
Total assets	<u>214,009</u>
<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Transportation Funds Escrow	61,672
Payroll liabilities	5,662
Accounts payable – Coroner	<u>146,675</u>
Total liabilities	<u>214,009</u>
<u>Fund balances:</u>	
Unassigned	<u>-</u>
Total fund balances	<u>-</u>
Total liabilities and fund balances	<u>214,009</u>

See accompanying notes and independent accountant's review report.



OUACHITA PARISH CORONER'S OFFICE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2012

Total fund balance for governmental  
funds at December 31, 2012

-

Total net position of governmental activities at  
December 31, 2012

-

See accompanying notes and independent accountant's review report.

OUACHITA PARISH CORONER'S OFFICE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General Fund</u>
<u>Revenues</u>	
Coroner fees	346,665
Reimbursements	132,580
Other income	<u>3,680</u>
Total revenues	482,925
<u>Expenditures</u>	
Reimbursable expenses	
Salaries	80,794
Reimbursable payroll tax expense	8,542
Continuing education	825
Office supplies and expense	2,282
Travel	<u>12,719</u>
	<u>105,162</u>
Operating expenses	
Service fees	130,329
Salaries	194,630
Payroll taxes	14,383
Coroner coverage fees	27,600
Professional fees	6,372
Automobile expense	1,416
Other	<u>3,033</u>
	<u>377,763</u>
Total Expenditures	<u>482,925</u>
Excess of Revenues over Expenditures	-
Change in Fund Balance	
Fund balance-beginning of year	<u>-</u>
Fund balance-end of year	<u>-</u>

See accompanying notes and independent accountant's review report.

OUACHITA PARISH CORONER'S OFFICE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

Total net change in fund balance for the year ended December 31, 2012  
per Statement of Revenues, Expenditures and Changes  
in Fund Balances

          -

Total changes in net position for the year ended December 31, 2012  
per Statement of Activities

          -

See accompanying notes and independent accountant's review report.

OUACHITA PARISH CORONER'S OFFICE

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2012

**1. Summary of Significant Accounting Policies**

As provided by Chapter 3 of Title 33 of the Louisiana Statutes of 1950, the Coroner for Ouachita Parish is elected by the voters of Ouachita Parish for a four-year term. The Coroner investigates all deaths, performs autopsies, furnishes death certificates, provides mental health services and examines cases for other crimes under police investigation.

The accounting policies of Teri B. O'Neal, M.D., Coroner (the Coroner) conform to accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

**a. Reporting Entity:**

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999. For financial reporting purposes, in conformance with GASB codification Section 2100, the Coroner's financial statements include all governmental activities, funds, account groups, and activities that are controlled by the Coroner as an independently elected official. As an independently elected official, the Coroner is solely responsible for the operations of his/her office. Accordingly, the Coroner's office is a separate governmental reporting entity. Certain entities of the local government over which the Coroner's office exercises no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish are excluded from accompanying general purpose financial statements. These units of the government are considered separate reporting entities and issue general purpose financial statements separate from that of the Coroner's Office.

**b. Basis of Presentation:**

The Coroner's financial statements consist of the government-wide statements on all activities of the Coroner and the governmental fund financial statements.

**Government-wide Financial Statements:**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities for all activities of the Coroner. The government-wide presentation focuses primarily on the sustainability of the Coroner as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

## **1. Summary of Significant Accounting Policies (Continued)**

### **Fund Financial Statements:**

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of Statement No. 34. The daily accounts and operations of the Coroner continue to be organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following is the governmental fund of the Coroner:

General Fund: The General Fund is the general operating fund of the Coroner. It is to account for and report all financial resources not accounted for and reported in another fund.

### **c. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

### **Government-wide Financial Statements:**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligible requirements imposed by the provider have been met.

### **Fund Financial Statements:**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Charges for services are recorded when earned since they are measurable and available. Intergovernmental revenues represent reimbursements for employee salaries, payroll taxes, insurance, and other expenditures. Such revenues are recorded when the qualifying expenditure is incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

**1. Summary of Significant Accounting Policies (Continued)**

**d. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**e. Budgetary Accounting**

The Coroner's Office is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended once prior to year end.

**f. Cash and Cash Equivalents**

Cash includes amounts in demand deposit, interest-bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**g. Accounts Receivable**

The financial statements for the Coroner contain no allowance for uncollectible accounts. Uncollectible amounts (including amounts due from other governmental entities) are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

**h. Fund Equity**

Government-wide Statements:

Equity is classified as a net position and displayed in three components:

- a. Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.
- b. Restricted - Consists of assets and deferred outflow of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - All other net position that do not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2012 and for the year then ended, the Coroner did not have or receive restricted resources.

**1. Summary of Significant Accounting Policies (Continued)**

**Fund Financial Statements:**

Government fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Non-spendable - amounts that cannot be spent either because they are in non-spendable from or because they are legally or contractually required to maintain intact.
- b. Restricted - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributor, or the laws or regulations of other governments.
- c. Committed - amounts that can be used only for specific purposes determined by a formal action of the Coroner. Commitment may be established, modified, or rescinded only through ordinances or resolutions approved by the Coroner.
- d. Assigned - amounts that do not meet the criteria to be classified as either restricted or committed by that are intended to be used for specific purposes.
- e. Unassigned - all other spendable amounts.

For the classification of Governmental Fund balances, the Coroner considers an expenditure to be made from the most restrictive first when more than one classification is available. The Coroner's fund balance was classified as unassigned as of December 31, 2012.

**2. Related Party Transactions**

The Coroner's office location is provided by the OPPJ. Certain expenses of the Coroner are subject to reimbursement by the OPPJ and are submitted for reimbursement on a monthly basis. The balance in Accounts Receivable - OPCO Transportation represents expenses paid by the Coroner but not yet reimbursed by OPPJ. The balance in Transportation Funds Escrow represents that portion of the Coroner's cash balance that is obligated for use by OPPJ for transportation expenses and transportation asset acquisitions of the Coroner.

**3. Concentration of Credit Risk**

The Coroner provides the coroner and interdiction services under normal credit arrangements. Most of the Coroner's clients are located in northeastern Louisiana.

The Coroner has concentrated its risk for cash by maintaining deposits in one bank. At December 31, 2012 there were no balances that exceeded the amount covered by federal deposit insurance.

Unless otherwise disclosed, the Coroner does not obtain collateral or other security to support financial instruments subject to credit risk.

**4. Subsequent Events**

Management has evaluated subsequent events through June 19, 2014, the date which the financial statements were available to be issued. Beginning September 1, 2013, all expenses of the Coroner subject to reimbursement by OPPJ will be reimbursed from an OPPJ bank account. The Cash-OPCO Transportation account will no longer be used for reimbursing Coroner expenses. The Coroner will continue to bill and collect transport fees to all jurisdictions served.

**REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION**



OUACHITA PARISH CORONER'S OFFICE  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance – Favorable (Unfavorable)</u>
<u>Revenues</u>				
Coroner fees	315,000	339,000	346,665	7,665
Reimbursements	135,000	132,000	132,580	580
Other income	<u>6,300</u>	<u>6,300</u>	<u>3,680</u>	<u>( 2,620)</u>
Total revenues	456,300	477,300	482,925	5,625
<u>Expenditures</u>				
Reimbursable expenses				
Salaries	85,000	84,000	80,794	3,206
Reimbursable payroll tax expense	9,500	9,300	8,542	758
Continuing education	-	1,000	825	175
Office supplies and expense	2,500	2,000	2,282	( 282)
Travel	<u>16,300</u>	<u>13,000</u>	<u>12,719</u>	<u>281</u>
	<u>113,300</u>	<u>109,300</u>	<u>105,162</u>	<u>4,138</u>
Operating expenses				
Service fees	115,000	128,000	130,329	( 2,329)
Salaries	180,000	189,500	194,630	( 5,130)
Payroll taxes	13,000	13,500	14,383	( 883)
Coroner coverage fees	25,600	26,600	27,600	( 1,000)
Professional fees	5,800	6,200	6,372	( 172)
Automobile expense	1,000	1,200	1,416	( 216)
Other	<u>2,600</u>	<u>3,000</u>	<u>3,033</u>	<u>( 33)</u>
	<u>343,000</u>	<u>368,000</u>	<u>377,763</u>	<u>( 9,763)</u>
Total Expenditures	456,300	477,300	482,925	( 5,625)
Excess of Revenues over Expenditures	-	-	-	-
Change in Fund Balance				
Fund balance-beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### OTHER REPORTS

# HEARD, McELROY, & VESTAL

LLC

## CERTIFIED PUBLIC ACCOUNTANTS

2808 KILPATRICK BOULEVARD  
MONROE, LOUISIANA 71201  
318-388-3108 PHONE • 318-323-4266 FAX

302 DEPOT STREET, SUITE A  
DELHI, LOUISIANA 71232  
318-878-5573 PHONE • 318-878-5872 FAX

June 19, 2014

To Management  
Ouachita Parish Coroner's Office  
103 McMillan Road  
West Monroe, Louisiana 71291

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Ouachita Parish Coroner's Office and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The Ouachita Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2012 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Ouachita Parish Coroner's Office is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law).

We noted no expenditures made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

#### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list including the noted information.

**HMV**

A PROFESSIONAL SERVICES FIRM  
SHREVEPORT • MONROE • DELHI

hmv@hmvcpa.com E-MAIL  
www.hmvcpa.com WEB ADDRESS

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as family members.

No employees were noted on the related parties list.

#### **Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

The Ouachita Parish Coroner's Office prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

The Ouachita Parish Coroner's Office is not required to keep minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine where payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the Coroner.

#### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (open meeting law).

The Ouachita Parish Coroner's Office had no requirements under the open meetings law.

#### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

We noted no such payments

**Prior Comments and Recommendations**

The prior year report, dated December 31, 2011, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of any opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Ouachita Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

*Heard, McElroy & Vestal, LLC*  
Monroe, Louisiana

OUACHITA PARISH CORONER'S OFFICE  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2012

**2012-1 – Late Filing of Review Report**

**Finding:**

The review report was not submitted to the Legislative Auditor within 180 days of the close of the entity's fiscal year as required by state statute.

**Management's Corrective Action Plan:**

Management will work to obtain required information in a timely manner to allow for timely filing of the report.

**OUACHITA PARISH CORONER'S OFFICE**  
**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

June 19, 2014 (Date Transmitted)

HEARD, MCELROY & VESTAL, LLC

P.O. BOX 4044

MONROE, LA 71211

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [ X ] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [ X ] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [ X ] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [ X ] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [ X ] No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [ X ] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [ X ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [ X ] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [ X ] No [ ]

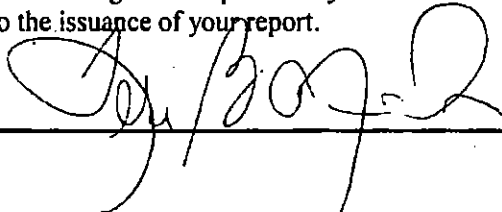
**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [ X ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

 \_\_\_\_\_ Coroner 6/15/14 Date